

MAINE STATE LEGISLATURE

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February 2, 1929

To Elbert D. Hayford, State Auditor
Re: Gasoline Tax - Refund to Federal Officials

I am in receipt of your inquiry of February 1st, regarding refund of gasoline tax paid by Federal officials.

The Panhandle case to which you refer has been decided since the opinion of my predecessor to you under date of July 25, 1925.

Section 1 of Chapter 251, Public Laws of 1927, the gasoline tax law, in providing expressly for a refund of three cents where the tax has been paid on gasoline used in boats, tractors, stationary engines or industry, does not make any express provision regarding the refund where the tax has been paid by Federal officials on gasoline used in Federal business. Under the Panhandle case, it is plain that the State has no right to collect such a tax, and if such tax is collected it must be wholly refunded.

The tax on gasoline purchased by an individual who happens to be a Federal official and used by him in his private affairs on our highways would not, however, come within the decision in the Panhandle case.

Clement F. Robinson
Attorney General